

UNITED STATES DISTRICT COURT  
SOUTHERN DISTRICT OF NEW YORK

MICHELE DENENBERG and DENNIS DENENBERG,

**JUDGE KARAS**

-against-

J.C. PENNEY COMPANY INC.,

Plaintiff(s)

Civil Action No.:

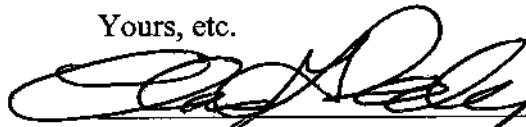
**RULE 7.1 STATEMENT**

Defendant(s)

Pursuant to Rule 7.1 of the Federal Rules for Civil Procedure, the defendant **J.C. PENNEY COMPANY INC.**, certifies that it is a publicly held corporation and has no other corporate parents, subsidiaries or affiliates which are publicly held.

Dated: New York, New York  
August 13, 2008

Yours, etc.



**MINTZER, SAROWITZ, ZERIS LEDVA & MEYERS**

**BY: THOMAS G. DARMODY (TGD 8368)**

Attorney for Defendant(s)

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File # 003776.000043

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